

Amendments to the Claims:

This list of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claims 28-44 (canceled)

Claim 45 (currently amended): A system for providing financial accounting statements for a first entity, comprising:

a first computer having at least one file from which an accounting statement may be generated;

a second computer for receiving data inputs, said data inputs including electronically recorded financial transaction information made between said first entity and a second entity; and

an open communication network [[for]] capable of transferring said data inputs from said second computer to said file of said first computer[[; and]], wherein said data inputs in said file of said first computer may be used to produce means for performing two or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs, and producing said accounting statement statements derived from [[the]] said financial transaction information including income, expense, asset and/or liability information for [[the]] said first entity.

Claim 46 (original): The system of Claim 45, including:

a first said file in said first computer for receiving accrual accounting data inputs; and

a second said file in said first computer for receiving cash accounting data inputs.

Claim 47 (original): The system of Claim 45, including means for transferring funds from said first entity to said second entity.

Claim 48 (currently amended): The system of Claim 45, wherein said second computer ~~comprises means for~~ is capable of electronically recording, collecting, processing, storing and transmitting said financial transactions.

Claim 49 (original): The system of Claim 45, wherein said first computer is a personal computer.

Claim 50 (original): The system of Claim 45, wherein said second computer is a personal computer.

Claims 51-70 (canceled)